## **AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions and listings of claims in the application:

## **LISTING OF CLAIMS:**

Claims 1-6 (canceled).

7. (currently amended) A method of preparing a clear aqueous composition <u>suitable</u> for use in cosmetics, which <u>said</u> composition being free of an ionic surface active agent, being is not irritating to the skin, <u>and</u> consisting essentially of 1.0 to 5.0% by weight of a ceramide represented by formula (I):

$$R_1$$
  $OH$   $OH$   $OH$   $OH$   $OH$ 

wherein  $R_1$  represents a hydrocarbon group selected from the group consisting of nonanyl, decanyl, undecanyl, dodecanyl, tridecanyl, tetradecanyl, pentadecanyl, hexadecanyl, heptadecanyl and octadecanyl; and  $R_2$  represents a substituted acyl group having 14 to 30 carbon atoms wherein the substituent on  $R_2$  is a hydroxyl group,

optionally in combination with a ceramide of formula (III)

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$$R_3$$
 OH OH (III)

wherein  $R_4$ - $R_3$ -represents a hydrocarbon group selected from the group consisting of nonanyl, decanyl, undecanyl, dodecanyl, tridecanyl, tetradecanyl, pentadecanyl, hexadecanyl, and heptadecanyl; and  $R_2$ - $R_4$ -represents an acyl group having 2 to 30 carbon atoms which can contain a hydroxyl group,

comprising forming a lipid composition consisting essentially of (A) said ceramide, (B) a long-chain fatty acid having 12 to 24 carbon atoms, and (C) a nonionic lipophilic or hydrophilic surface active agent, and (E) optionally a sterol compound, wherein components (A), (B), (C) and optionally (E) are uniformly mixed while heating at 80 to 120°C to accomplish said forming and then adding (F) polyhydric alcohol which has been heated to 80 to 120°C to the lipid composition and mixing components (A), (B), (C) and optionally (E) with the (F) polyhydric alcohol while heating, and thereafter further adding water which has been heated to 80 to 100°C, and then permitting the resulting mixture to cool to room temperature.

Claims 8-11 (Canceled)

12. (previously presented) The method of claim 15, wherein the long-chain fatty acid is at least one of isostearic acid and oleic acid.

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- 13. (previously presented) The method of claim 15, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil.
- 14. (previously presented) The method of claim 15, wherein there is further added to the water and the lipid composition cholesterol.
- 15. (previously presented) The method of claim 7, wherein said ceramide represented by formula (I) is an optically active ceramide of natural type represented by formula (II):

optionally in combination with a ceramide of formula (IV)

wherein  $R_1$ ,  $R_2$ ,  $R_3$  and  $R_4$  are as defined in claim 7.

16. (previously presented) The method of claim 15, wherein the long-chain fatty acid is isostearic acid and oleic acid in combination.

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17. (previously presented) The method of claim 16, wherein the non-ionic surface active agent is a polyoxyethylene hydrogenated castor oil and wherein there is further added to

the water and the lipid composition cholesterol.

18. (previously presented) The method of claim 15, wherein the compound

represented by formula (II) is selected from the group consisting of:

(2S, 3R)-2-(2-hydroxyhexadecanoyl) aminooctadecane-1,3-diol,

(2S,3R)-2-(3-hydroxyhexadecanoyl) aminooctadecane-1,3-diol, and

(2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.

19. (previously presented) The method according to claim 15, wherein the compound

of formula (IV) is (2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol.

20. (previously presented) The method according to claim 17, wherein the compound

of formula (IV) is (2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol.

21. (previously presented) The method according to claim 15, wherein the compound

of formula (II) is (2S, 3R)-2-(2-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.

22. (previously presented) The method according to claim 17, wherein the compound

of formula (II) is (2S, 3R)-2-(2-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.

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- 23. (previously presented) The method according to claim 15, wherein the compound of formula (II) is (2S,3R)-2-(3-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.
- 24. (previously presented) The method according to claim 17, wherein the compound of formula (II) is (2S,3R)-2-(3-hydroxyhexadecanoyl) aminooctadecane-1,3-diol.
- 25. (previously presented) The method according to claim 15, wherein the compound of formula (II) is (2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.
- 26. (previously presented) The method according to claim 17, wherein the compound of formula (II) is (2S,3R)-2-(2-hydroxyhexadecanoyl)aminohexadecane-1,3-diol.
- 27. (previously presented) The method of claim 15, wherein the compound represented by formula (IV) is selected from the group consisting of:
  - (2S, 3R)-2-tetradecanoylaminooctadecane-1,3-diol,
  - (2S, 3R)-2-hexadecanoylaminooctadecane-1,3-diol,
  - (2S, 3R)-2-octadecanoylaminooctadecane-1,3-diol,
  - (2S, 3R)-2-nonadecanoylaminooctadecane-1,3-diol,
  - (2S, 3R)-2-eicosanoylaminooctadecane-1,3-diol,
  - (2S,3R)-2-oleoylaminooctadecane-1,3-diol,
  - (2S, 3R)-2-linoleoylaminooctadecane-1,3-diol,
  - (2S, 3R)-2-tetradecanoylaminohexadecane-1,3-diol,
  - (2S, 3R)-2-hexadecanoylamiohexadecane-1,3-diol,

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(2S, 3R)-2-octadecanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-nonadecanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-eicosanoylaminohexadecane-1,3-diol,

(2S, 3R)-2-oleoylaminohexadecane-1,3-diol, and

(2S,3R)-2-linoleoylaminohexadecane-1,3-diol.

28. (currently amended): The method of claim 7, wherein the <u>composition comprises</u> <u>the ceramide of formula (III) is present</u>.

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29. (currently amended): The method of claim 15, wherein the <u>composition</u> comprises the ceramide of formula (IV) is present.